IN THE CLAIMS

Please amend the claims as follows:

Claim 1 (Currently Amended): A modifier[[,]] for a resin having an average particle size of 20 µm or more, comprising[[:]] particles, wherein

an average particle size of said particles, prior to irradiation, is 20 μm or more, less than 30% by mass of non-irradiated modifier said particles having an average have a particle size of 10 μm or less, prior to irradiation, and

said less than 30% by mass of particles having a particle size of 10 μm or less prior to irradiation becomes 30% by mass or more of irradiated modifier said particles having an average particle size of 10 μm or less, said irradiation occurring via after being irradiated by an ultrasonic wave of 40 W for 5 minutes; and wherein

the modifier, before being irradiated by the ultrasonic wave, is obtained by adding one or more copolymerizable vinyl-based monomers to a rubber polymer latex comprising an acrylic rubber,

graft-polymerizing the copolymerizable vinyl-based monomers and the rubber polymer latex to obtain a graft copolymer having an average particle size of 600 to 900 nm, and

spray-drying the graft copolymer.

Claim 2 (Canceled).

Claim 3 (Withdrawn): A resin composition comprising 1 to 40% by mass of the modifier for resin according to claim 1 and 99 to 60% by mass (the total amount of both components is 100% by mass) of a thermoplastic resin or a curable resin.

Claim 4 (Withdrawn): A molded article which is produced by molding the resin composition according to claim 3.

Claim 5 (Previously Presented): The modifier according to claim 1, wherein the one or more copolymerizable vinyl-based monomers are selected from the group consisting of an aromatic vinyl monomer, an alkyl methacrylate ester monomer, an alkyl acrylate ester

monomer, an unsaturated nitrile monomer, a vinyl-based monomer having a glycidyl group, and a vinyl-based monomer having a hydroxyl group.

Claim 6 (Previously Presented): The modifier according to claim 5, wherein the aromatic vinyl monomer is selected from the group consisting of styrene, α -methylstyrene, a halogen-substituted styrene, and an alkyl-substituted styrene.

Claim 7 (Previously Presented): The modifier according to claim 5, wherein the alkyl methacrylate ester monomer is selected from the group consisting of methyl methacrylate and ethyl methacrylate.

Claim 8 (Previously Presented): The modifier according to claim 5, wherein the alkyl acrylate ester monomer is selected from the group consisting of ethyl acrylate and n-butyl acrylate.

Claim 9 (Previously Presented): The modifier according to claim 5, wherein the unsaturated nitrile monomer is selected from the group consisting of acrylonitrile and methacrylonitrile.

Claim 10 (Previously Presented): The modifier according to claim 5, wherein the vinyl-based monomer having a glycidyl group is selected from the group consisting of glycidyl acrylate, glycidyl methacrylate, allyl glycidyl ether and ethylene glycol glycidyl ether.

Claim 11 (Previously Presented): The modifier according to claim 5, wherein the vinyl-based monomer having a hydroxyl group is hydroxymethacrylate.

Claim 12 (Previously Presented): The modifier according to claim 1, wherein the total amount of the copolymerizable vinyl-based monomers used in the graft-polymerization is 5 to 50% by mass based on the total amount of the copolymerizable vinyl-based monomers and the rubber polymer latex.

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Claim 13 (Previously Presented): The modifier according to claim 1, wherein the graft copolymer has a core-shell structure.

Claim 14 (Previously Presented): The modifier according to claim 13, wherein a core component of the graft copolymer has a glass transition temperature of -150°C to 10°C.

Claim 15 (Previously Presented): The modifier according to claim 13, wherein a shell component of the graft copolymer has a glass transition temperature of 30°C to 150°C.